

HOUSE No. 2573

By Mr. Travis of Rehoboth (by request), petition of Patricia Metivier relative to the taxation of domestic equine farms. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO THE TAXATION OF DOMESTIC EQUINE FARMS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter 59 of the General Laws is hereby
2 amended by inserting after section 5K the following section:—
3 Section 5L. Domestic Equine farms which are used primarily
4 and directly in the boarding of horses as a commercial enterprise
5 shall be exempt from taxation under this chapter. This section
6 shall apply only to such farms that board 5 or more horses and
7 whose gross annual income is \$2,500 or less.

1 SECTION 2. Chapter 60A of the General Laws is hereby
2 amended by adding the following section:—
3 Section 8. Vehicle used on domestic equine farms that board 5
4 or more horses and whose gross annual income is at least \$2,500
5 shall not be subject to the excise imposed by this chapter.